

9210 Local Government Financing

The state provides general-purpose revenue to counties, cities, and special districts when special circumstances occur. The Local Government Financing program includes those payments to local governments where the funds may be used for any general government purpose as well as funds for one-time, designated purposes.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
7540 Aid to Local Government	-	-	-	\$1,874	\$12,736	\$5,146
7555 Property Tax Assessment Program	-	-	-	-	4,389	4,343
7560 Nevada County Trial	-	-	-	-	-	393
7565 Fiscal Recovery Countywide Adjustment Settle-Up	-	-	-	-	-	845,000
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$1,874	\$17,125	\$854,882
FUNDING				2013-14*	2014-15*	2015-16*
0001 General Fund				\$1,874	\$17,125	\$9,882
3059 Fiscal Recovery Fund				-	-	845,000
TOTALS, EXPENDITURES, ALL FUNDS				\$1,874	\$17,125	\$854,882

LEGAL CITATIONS AND AUTHORITY

PROGRAM AUTHORITY

7540-Aid to Local Government

Revenue and Taxation Code Sections 97.68 and 97.70.

7555-State-County Assessors' Partnership Agreement Program

Revenue and Taxation Code Section 95.5.

7560-Funding for Nevada County Public Defender Costs

Pending provisional language.

7565-Fiscal Recovery Countywide Adjustment Settle-Up

Revenue and Taxation Code Section 97.68.

MAJOR PROGRAM CHANGES

- The Budget includes \$845 million special fund to compensate cities and counties for the period that their sales tax rate was reduced to establish a dedicated revenue stream to finance the Economic Recovery Bonds.

DETAILED BUDGET ADJUSTMENTS

	2014-15*			2015-16*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	-\$3,111	\$-	-	-\$6,144	\$845,000	-
Totals, Other Workload Budget Adjustments	-\$3,111	\$-	-	-\$6,144	\$845,000	-
Totals, Workload Budget Adjustments	-\$3,111	\$-	-	-\$6,144	\$845,000	-
Totals, Budget Adjustments	-\$3,111	\$-	-	-\$6,144	\$845,000	-

PROGRAM DESCRIPTIONS

7540 - AID TO LOCAL GOVERNMENT

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

† Past year appropriations are net of subsequent budget adjustments.

9210 Local Government Financing - Continued

This program provides funds to assist local governments in funding various activities as specified in law.

7555 - STATE-COUNTY ASSESSORS' PARTNERSHIP AGREEMENT PROGRAM

This three year pilot program provides grants to county assessors to fairly and efficiently administer the county property tax rolls.

7560 - FUNDING FOR NEVADA COUNTY PUBLIC DEFENDER COSTS

This program ensures sufficient funding for the Nevada County Public Defender's Office for costs associated with the case of State of California v. Lester et al.

7565 - FISCAL RECOVERY COUNTYWIDE ADJUSTMENT SETTLE-UP

This program compensates cities and counties for the period that their sales tax rate was reduced to establish a dedicated revenue stream to finance the Economic Recovery Bonds.

DETAILED EXPENDITURES BY PROGRAM

		2013-14*	2014-15*	2015-16*
PROGRAM REQUIREMENTS				
7540	AID TO LOCAL GOVERNMENT			
	Local Assistance:			
0001	General Fund	\$1,874	\$12,736	\$5,146
	Totals, Local Assistance	\$1,874	\$12,736	\$5,146
PROGRAM REQUIREMENTS				
7555	PROPERTY TAX ASSESSMENT PROGRAM			
	Local Assistance:			
0001	General Fund	\$0	\$4,389	\$4,343
	Totals, Local Assistance	\$0	\$4,389	\$4,343
PROGRAM REQUIREMENTS				
7560	NEVADA COUNTY TRIAL			
	Local Assistance:			
0001	General Fund	\$0	\$0	\$393
	Totals, Local Assistance	\$0	\$0	\$393
PROGRAM REQUIREMENTS				
7565	FISCAL RECOVERY COUNTYWIDE ADJUSTMENT SETTLE-UP			
	Local Assistance:			
3059	Fiscal Recovery Fund	\$0	\$0	\$845,000
	Totals, Local Assistance	\$0	\$0	\$845,000
TOTALS, EXPENDITURES				
	Local Assistance	1,874	17,125	854,882
	Totals, Expenditures	\$1,874	\$17,125	\$854,882

EXPENDITURES BY CATEGORY

	Expenditures		
	2013-14*	2014-15*	2015-16*
2 Local Assistance			
Grants and Subventions - Governmental	\$-	\$4,389	\$4,343
Loans, Transfers and Other Disbursements	1,874	12,736	850,539
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	1,874	17,125	854,882

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

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9210 Local Government Financing - Continued

2 LOCAL ASSISTANCE	2013-14*†	2014-15*	2015-16*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	-	\$393
110 Budget Act appropriation	1,874	12,736	5,146
115 Budget Act appropriation	-	7,500	4,343
Adjustment per Revenue and Taxation Code Section 95.5. Reduction of funds required for SCAPA Program.	-	-3,111	-
TOTALS, EXPENDITURES	<u>\$1,874</u>	<u>\$17,125</u>	<u>\$9,882</u>
3059 Fiscal Recovery Fund			
APPROPRIATIONS			
Revenue and Taxation Code Section 97.68 (d) (4)	-	-	\$845,000
TOTALS, EXPENDITURES	<u>\$-</u>	<u>\$-</u>	<u>\$845,000</u>
Total Expenditures, All Funds, (Local Assistance)	<u>\$1,874</u>	<u>\$17,125</u>	<u>\$854,882</u>

FUND CONDITION STATEMENTS

	2013-14*	2014-15*	2015-16*
3149 Local Safety and Protection Account, Transportation Tax Fund^s			
BEGINNING BALANCE	\$444	\$67	\$67
Prior Year Adjustments	<u>-377</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$67</u>	<u>\$67</u>	<u>\$67</u>
Total Resources	<u>\$67</u>	<u>\$67</u>	<u>\$67</u>
FUND BALANCE	\$67	\$67	\$67
Reserve for economic uncertainties	67	67	67

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